

**DISTRICT ATTORNEY OF THE  
TWENTY-FIFTH JUDICIAL DISTRICT  
Plaquemines Parish, Louisiana**

Annual Financial Statements

December 31, 2012

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## **Independent Accountant's Review Report**

Honorable Charles Ballay  
District Attorney of the Twenty-Fifth Judicial District  
Plaquemines Parish, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney), a component unit of Plaquemines Parish government, as of and for the year ended December 31, 2012, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District Attorney. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the District Attorney is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 19, 2013, on the results of our agreed-upon procedures.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 31 through 32, are presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry or analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

A handwritten signature in cursive script, reading "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 19, 2013

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

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As management of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana (the "District Attorney"), we present this narrative overview and analysis of the financial activities of the District Attorney for the fiscal year ended December 31, 2012. This Management's Discussion and Analysis ("MD&A") is designed to provide an objective and easy comprehensive analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide a broad overview of the District Attorney's finances. It is also intended to provide readers with an analysis of the District Attorney's fiscal policies that have been adopted. This section is specifically designed to focus on significant financial issues, provide a broad view of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. All sections of this report should be read and evaluated including the footnotes and the other Required Supplementary Information ("RSI") that is provided in addition to this MD&A.

**Overview of the Financial Statements**

This discussion and analysis is intended to present an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

**1. Government-Wide Financial Statements**

Government-Wide financial statements are designed by Governmental Accounting Standards Board (GASB) Statement No. 34, as amended by GASB Statement No. 63, to change the way in which government financial statements are presented. For the first time, concise entity-wide Statement of Net Position and Statement of Activities are provided to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

The Statement of Net Position provides information on all of the District Attorney's assets and liabilities using the modified accrual basis of accounting, which is similar to accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Increases or decreases over time could become a useful indicator of whether the financial position of the District Attorney is improving or weakening.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

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The Statement of Activities depicts the change in the District Attorney's net position during the most recent year. Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

**Governmental Activities**

The Governmental Activities of the District Attorney include the general government, commissions on fines and forfeitures, court costs, and federal and state grant funds.

**2. Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney are considered governmental funds.

Governmental funds are used to account for the District Attorney's services are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds, and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information assists in determining whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This method provides a better understanding of the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are located on pages 13 and 15.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

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**3. Notes to the Financial Statements**

The notes to the financial statements provide additional information that is necessary for a full understanding of the data provided in the government-wide and fund financial statements. These notes can be found on pages 16 through 29 of this report.

**4. Required Supplementary Information**

In addition to the basic financial statements and associated notes, this report presents certain required supplementary information. This information can be found beginning on page 31 of this report.

Budgetary Comparison Schedules - The District Attorney adopts a budget for its General Fund and Worthless Checks Collection Fee Fund each fiscal year. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with these budgets.

**Financial Highlights**

Our financial statements provide these insights into the results of this year's operations:

- The District Attorney's program revenues decreased from \$383,618 for 2011 to \$281,624 for 2012, which is primarily due to a decrease in grant revenue.

The Statement of Net Position and the Statement of Activities report only one type of activity: governmental activities. All of the basic governmental services are reported as this type. Fines and fees charged to the public finance most of these activities.

Our analysis on the next page focuses on the net position of the governmental-type activities.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

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**Financial Analysis as a Whole (GWFS)**

**Condensed Statement of Net Position**

	<b>2012</b>	<b>2011</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Current and Other Assets</b>	<b>\$ 1,927,996</b>	<b>\$ 1,897,830</b>	<b>\$ 30,166</b>	<b>1.59%</b>
<b>Capital Assets, Net of Accumulated Depreciation</b>	<b>144,648</b>	<b>168,502</b>	<b>(23,854)</b>	<b>-14.16%</b>
<b>Total Assets</b>	<b>2,072,644</b>	<b>2,066,332</b>	<b>6,312</b>	<b>0.31%</b>
<b>Current Liabilities</b>	<b>24,391</b>	<b>4,705</b>	<b>19,686</b>	<b>418.41%</b>
<b>Total Net Position</b>	<b>\$ 2,048,253</b>	<b>\$ 2,061,627</b>	<b>\$ (13,374)</b>	<b>-0.65%</b>

The District Attorney's net position decreased by \$13,374 as a result of current year operations.

The District Attorney's investment in current assets, which includes cash, certificates of deposit, receivables and other assets, was \$1,927,996 at December 31, 2012. The District Attorney's investment in capital assets (e.g. equipment, furniture, etc.) was 7.06% of its net position. There was no related debt used to acquire the assets. The District Attorney uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

The District Attorney had \$24,391 in outstanding accounts payable at December 31, 2012. The remaining balance of unrestricted net position of \$1,903,605 (total assets less liabilities) may be used to defray the District Attorney's ongoing obligations to citizens and creditors.

At the end of the 2012 fiscal year, the District Attorney reported positive balances in net position. The same is true for the prior fiscal year.

The revenues for the year from governmental activities were \$282,631 (\$281,624 in program revenues and \$1,007 in general revenues). Overall, the revenues in 2012 decreased by \$103,114 as compared to the revenues of \$385,745 in 2011. This decrease is due to funds received from a federal criminal justice infrastructure recovery grant in 2011 that was a one time event. The interest earned during 2012 was \$1,007, and is a decrease of \$212 from the previous year's interest earned of \$1,219. The District Attorney's expenditures for governmental functions were \$296,005 for the year, which was a decrease of \$21,632 as compared to 2011. The decrease in expenditures is mainly due to the decrease in commissions for 2012.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**

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**Financial Analysis of the Governmental Funds**

As of the end of the 2012 fiscal year, the District Attorney's General Fund and the Worthless Checks Collection Fee Fund reported ending fund balances of \$1,736,271 and \$167,334, respectively.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements and other similar conditions.

**Capital Assets and Debt Administration**

Capital Assets - The District Attorney's investment in capital assets for its governmental activities as of December 31, 2012, amounted to \$144,648 (net of accumulated depreciation). This includes equipment and furniture. Capital asset additions during the current fiscal year totaled \$33,553. Depreciation expense of \$57,407 was recorded for the year. More detailed information about the capital assets is presented in the notes to the financial statements.

Debt - At the end of the fiscal year, the District Attorney had no debt outstanding.

**Budgetary Highlights**

In the General Fund, actual revenues were less than budget by \$2,230 and expenditures were less than budget by \$1,282. In the Worthless Checks Collection Fee Fund, actual revenues exceeded budget by \$15.

**Economic Factors and Next Year's Budget and Rates**

The following factors were considered in preparing the District Attorney's budget for the 2013 fiscal year:

Expenditures for 2013 should remain level.

There is no surplus or deficit budgeted for the fiscal year ending December 31, 2013.

**Contacting the Office's Financial Management**

This financial report is designed to provide a general overview of the District Attorney's finances, comply with finance-related laws and regulations, and demonstrate the District Attorney's commitment to public accountability. If you have any questions about this report or would like to request additional financial information, contact the office of the District Attorney of the Twenty-Fifth Judicial District, Parish of Plaquemines, Louisiana, 301-A Main Street, Belle Chasse, Louisiana 70037.

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Net Position**  
**December 31, 2012**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash	\$ 1,455,157
Investments - Certificates of Deposits	408,742
Receivables	46,885
Other Assets	17,212
Capital Assets, Net of Accumulated Depreciation	<u>144,648</u>
<b>Total Assets</b>	<u>2,072,644</u>
<b>Liabilities</b>	
Accounts Payable	<u>24,391</u>
<b>Total Liabilities</b>	<u>24,391</u>
<b>Net Position</b>	
Net Investment in Capital Assets	144,648
Unrestricted	<u>1,903,605</u>
<b>Total Net Position</b>	<u><u>\$ 2,048,253</u></u>

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Activities**  
**For the Year Ended December 31, 2012**

<b>Functions/Programs</b>	<b>Expenses</b>	<b><u>Program Revenues</u></b> <b>Charges for</b> <b>Services</b>	<b>Net (Expense)</b> <b>Revenue</b> <b>and Change</b> <b>in Net Position</b>
<b>Governmental Activities</b>			
General Government	\$ 294,484	\$ 281,624	\$ (12,860)
Project L.E.A.D.	1,521	-	(1,521)
<b>Total</b>	<b>\$ 296,005</b>	<b>\$ 281,624</b>	<b>(14,381)</b>
<b>General Revenues</b>			
Interest Income			1,007
<b>Total General Revenues</b>			<b>1,007</b>
<b>Change in Net Position</b>			<b>(13,374)</b>
<b>Net Position, Beginning of Year</b>			<b>2,061,627</b>
<b>Net Position, End of Year</b>			<b>\$ 2,048,253</b>

The accompanying notes are an integral part of these financial statements.

**BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS  
GOVERNMENTAL FUNDS**

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2012**

	<b>General Fund</b>	<b>Worthless Checks Collection Fee - Special Revenue Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$ 1,405,421	\$ 49,736	\$ 1,455,157
Investments - Certificates of Deposit	291,160	117,582	408,742
Receivables	46,885	-	46,885
Other Assets	17,196	16	17,212
<b>Total Assets</b>	<b>\$ 1,760,662</b>	<b>\$ 167,334</b>	<b>\$ 1,927,996</b>
<b>Liabilities</b>			
Accounts Payable	\$ 24,391	\$ -	\$ 24,391
<b>Total Liabilities</b>	<b>24,391</b>	<b>-</b>	<b>24,391</b>
<b>Fund Balances</b>			
Restricted	-	167,334	167,334
Unassigned	1,736,271	-	1,736,271
<b>Total Fund Balances</b>	<b>1,736,271</b>	<b>167,334</b>	<b>1,903,605</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,760,662</b>	<b>\$ 167,334</b>	<b>\$ 1,927,996</b>

The accompanying notes are an integral part of these financial statements.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**December 31, 2012**

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<b>Fund Balances - Total Governmental Funds</b>	<b>\$ 1,903,605</b>
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>144,648</u>
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<b>Net Position of Governmental Activities</b>	<b><u><u>\$ 2,048,253</u></u></b>
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The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**December 31, 2012**

	<b>General Fund</b>	<b>Worthless Checks Collection Fee - Special Revenue Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Program Revenues			
Fees from Court Costs	\$ 75,700	\$ -	\$ 75,700
Fees on Fines and Forfeitures	105,817	-	105,817
Diversionary Program Revenues	49,945	-	49,945
Incentives for Child Support Collections	40,851	-	40,851
Fees for Worthless Check Collections	-	9,311	9,311
Other Revenues			
Interest Income	897	110	1,007
<b>Total Revenues</b>	<b>273,210</b>	<b>9,421</b>	<b>282,631</b>
<b>Expenditures</b>			
General Government - Judicial			
Salaries and Benefits	139,612	-	139,612
Commissions	24,468	-	24,468
Retirement Contributions	17,115	-	17,115
Professional Fees	12,600	-	12,600
Seminars, Meetings and Travel	10,891	-	10,891
Office Supplies and Expenses	9,769	-	9,769
Dues	4,970	-	4,970
Public Relations	2,259	-	2,259
Payroll Taxes	2,039	-	2,039
Miscellaneous	519	-	519
LACE	12,835	-	12,835
Project L.E.A.D.	1,521	-	1,521
Capital Outlay	33,553	-	33,553
<b>Total Expenditures</b>	<b>272,151</b>	<b>-</b>	<b>272,151</b>
<b>Excess of Revenues Over Expenditures</b>	<b>1,059</b>	<b>9,421</b>	<b>10,480</b>
<b>Net Change in Fund Balances</b>	<b>1,059</b>	<b>9,421</b>	<b>10,480</b>
<b>Fund Balances, Beginning of Year</b>	<b>1,735,212</b>	<b>157,913</b>	<b>1,893,125</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,736,271</b>	<b>\$ 167,334</b>	<b>\$ 1,903,605</b>

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2012**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 10,480</b>
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

<u>(23,854)</u>
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**Change in Net Position of Governmental Activities**

<u><u>\$ (13,374)</u></u>
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The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Introduction**

As provided by Louisiana Revised Statute 16:1, the District Attorney has charge of every criminal prosecution by the State in his District and is the representative of the State before the grand jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. The Twenty-Fifth Judicial District encompasses the Parish of Plaquemines, Louisiana (the Parish).

**Note 1. Summary of Significant Accounting Policies**

**Basis of Presentation**

The accompanying basic financial statements of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

**Reporting Entity**

The District Attorney of the Twenty-Fifth Judicial District is created by Article V of the Louisiana Constitution of 1974 and title 16 of the Revised Statutes. The state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is independent from the District Court System; therefore, it reports as an independent financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney of the Twenty-Fifth Judicial District.

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity* (GASB 14), as amended, is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a body corporate) and is fiscally independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading.

Since the District Attorney is fiscally dependent on the Plaquemines Parish Council, the District Attorney was determined to be a component unit of the Plaquemines Parish Council, the financial reporting entity. The accompanying financial statements present only information on the funds maintained by the District Attorney and do not present information on the Plaquemines Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Accounting**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain District Attorney functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund - The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be remitted to the District Attorney to defray the necessary expenditures of his office. This fund also includes administrative fees collected within the District Attorney's diversionary program and administrative fees assessed for littering. Additionally, the General Fund of the District Attorney consists of the following:

- \$10 Court Cost - Act 293 - These fees are collected in compliance with Louisiana Revised Statute 16:16. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.
- \$10 Court Cost - Act 1443 - These fees are collected in compliance with Louisiana Revised Statute 16:16.1. In all criminal cases over which the District Attorney has jurisdiction, a nonrefundable sum of ten dollars is taxed as costs against every defendant who is convicted after trial, pleads guilty, or who forfeits a bond. This fee is in addition to all other fines, costs, or forfeitures lawfully imposed. The sums collected are to be used at the discretion of the District Attorney in defraying the expenditures of his office.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**Governmental Funds (Continued)**

- Commercial Bond Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 15:571, which provides that all fines and forfeitures imposed by the district courts and collected by the sheriff or executive officer of the court for violations of municipal ordinances be disbursed. Of the total disbursement, twelve percent shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Criminal Bail Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 22:1065.1, which provides that there shall be a fee on premiums for all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. That fee shall be equal to two hundred dollars for each ten thousand dollars worth of liability underwritten by the commercial surety. Of these fees, the District Attorney's Office shall receive twenty-five percent, which is to be used for operating expenses.
- \$7 Criminal Bond Fees - These fees are collected in compliance with Louisiana Revised Statute 15:851, which provides that a fee of fifteen dollars shall be collected by the sheriff's office from every person seeking release by means of a criminal bond, or from their designated representative. Of the total fee, seven dollars shall be remitted to the Office of the District Attorney, which may be used at the discretion of the District Attorney in defraying the expenditures of his office.
- Special Asset Forfeitures - These fees are collected in compliance with Louisiana Revised Statute 40:2616(B), which provides that all monies obtained in relation to the seizure and forfeiture from illegal drugs shall be deposited in this fund. Of these monies, the District Attorney's Office shall receive twenty percent after the payments made for satisfaction of any bona fide security interest or lien, and after the payment of all proper expenses of the proceedings for forfeiture and sale. This twenty percent shall be paid into the fund to be used for public purposes, including, but not limited to, use for prosecution, rewards, support and continuing legal education.
- Title IV-D Program - This income consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the program is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. The Title IV-D income is captioned "Incentives for Child Support Collections" in the accompanying financial statements.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Fund Accounting (Continued)**

**Governmental Funds (Continued)**

Special Revenue Funds - This fund is used to account for fees, fines, and costs collected for a specified purpose or grant amounts received to be used for specific purposes that deal with the prosecution. The special revenue fund of the District Attorney consists of the following:

- Worthless Checks Collection Fee Fund (Hot Checks) - This fund was established in compliance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

**Measurement Focus / Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included in the statement of net position, and the statement of activities presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. The effect of interfund transactions has been removed from these columns.

The governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

---

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Budgets**

The District Attorney follows these procedures in establishing the budgetary data reflected in these financial statements:

1. An office accountant prepares a proposed budget and submits the budget to the District Attorney for approval.
2. The District Attorney approves the budget and submits it for public inspection no later than 15 days prior to the beginning of the fiscal year.
3. The budget is adopted in an open meeting at least 10 days after public notice and prior to the beginning of the fiscal year.
4. Budgetary amendments, involving the increase in expenditures resulting from revenues exceeding amounts estimated, require the approval of the District Attorney.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budgets were prepared on the modified accrual basis of accounting. Budgetary amounts are as originally adopted, or as amended from time to time by the District Attorney.

**Cash and Cash Equivalents**

Cash and cash equivalents are comprised of daily cash amounts in demand deposit or interest-bearing demand deposit accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under the laws of the United States.

**Investments**

Investments are limited by Louisiana Revised Statute 33:2955 and the District Attorney's investment policy. All time deposits are considered investments regardless of maturity date. The book balances are stated at cost, which approximates the fair market value of the investments.

**Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District Attorney's accounting system.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Furniture and Equipment	5 Years
Kitchen Equipment	12 Years
Computer Equipment	5 Years
Radio, Communication Equipment	10 Years
Special Equipment (e.g. Radar)	10 Years
Software	5 Years

**Compensated Absences**

Annual and sick leave for professional staff members is granted at the discretion of the District Attorney.

At December 31, 2012, the District Attorney had no accumulated and vested employee leave benefits required to be reported.

**Equity Classifications**

During fiscal year December 31, 2012, the District adopted GASB 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. As the District, does not report any deferred inflows or outflows, the effect of the implementation was to replace the term net assets with net position.

Government-wide net position is divided into three components:

- a. *Net Investment in Capital Assets* - consists of capital assets including restricted capital assets, net of accumulated depreciation.
- b. *Restricted* - this component of net position consists of assets that have constraints imposed by law or through constitutional provisions or enabling legislation.
- c. *Unrestricted* - all other net position is reported in this category.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Equity Classifications (Continued)**

In the governmental fund financial statements, fund balances are classified as follows:

1. Restricted Fund Balance - Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors, creditors, or citizens.
2. Unassigned Fund Balance - All amounts not included in other spendable classifications.

When both restricted and unassigned resources are available for use, it is the District Attorney's policy to use restricted resources first, then unassigned resources as they are needed.

**Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2. Cash and Investments**

At December 31, 2012, the District Attorney had cash (book balances) totaling \$1,455,157, which are in demand deposit or interest-bearing demand deposit accounts. Investments consisted of \$408,742 of certificates of deposit as of December 31, 2012.

*Custodial Credit Risk* - Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. As of December 31, 2012, \$1,376,127 of the District Attorney's bank balance of \$1,876,127 was exposed to custodial credit risk. However, these deposits are secured from risk by federal deposit insurance and the pledge of securities owned by the fiscal agent bank. These securities are being held in the name of the pledging fiscal agent bank in a custodial bank that is mutually acceptable to the District Attorney and the fiscal agent bank.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 2. Cash and Investments (Continued)**

Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

**Note 3. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2012, was as follows:

<b>Governmental Activities</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Furniture and Equipment	\$ 356,227	\$ 33,553	\$ -	\$ 389,780
Less: Accumulated Depreciation	187,725	57,407	-	245,132
<b>Capital Assets, Net</b>	<b>\$ 168,502</b>	<b>\$ (23,854)</b>	<b>\$ -</b>	<b>\$ 144,648</b>

**Note 4. Intergovernmental Agreement**

The Plaquemines Parish Government and the District Attorney's Office have an intergovernmental agreement to which all vehicles purchased by the District Attorney's Office are to be treated as a donation or intergovernmental transfer to the Plaquemines Parish Government.

The Plaquemines Parish Government has provided vehicles to the Plaquemines Parish District Attorney's Office for the past thirty years in recognition of its obligation to provide reasonable expenses for the District Attorney's Office.

Due to increasing demands on local government for services, over the past several years the District Attorney's Office used discretionary funding for the purchase of vehicles for use by the District Attorney's Office. These purchases were made by the Plaquemines Parish Government on behalf of the District Attorney's Office, and were made with the express understanding that the Plaquemines Parish Government would take title in their name, insure, and maintain said vehicles, and assign the vehicles to the District Attorney's Office for their exclusive use. Upon normal rotation out of the District Attorney's Office, due to condition and mileage, the vehicle is delivered back to the Plaquemines Parish Government to use or dispose of as they see fit.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 4. Intergovernmental Agreement (Continued)**

For inventory purposes, the vehicles are owned by the Plaquemines Parish Government. As such, depreciation, if any, for said vehicles is recorded by the Plaquemines Parish Government. If the purchase of any vehicle is made with District Attorney's Office funds, this will be considered a donation or intergovernmental transfer to the Plaquemines Parish Government.

**Note 5. Pension Plans**

**A. Louisiana District Attorneys' Retirement System**

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (the System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, as a minimum, the amount paid by the State for Assistant District Attorneys and are under the age of 60 at the time of original employment, are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age, may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. The calculation of average salary restricts increases in non-state compensation to 110% for each of the final two years utilized. Fees earned in connection with official duties are not included in average final compensation. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 5. Pension Plans (Continued)**

A. Louisiana District Attorneys' Retirement System (Continued)

The System also provides death and disability benefits. Benefits are established or amended by state statute. Optional benefits are available at the time of retirement. These benefits have to be computed on an actuarial basis at that time based on their attained age and that of their beneficiary.

Should a member become disabled and not able to work after having acquired 10 years of service in the System, the member may be eligible for disability retirement benefits of 3.5% times the years of actual service times the best three year average salary with a minimum of 15 years, or actual service plus the number of years to age 60, whichever is less.

Any member who has at least 10 years of creditable service may be retired by the Board of Trustees providing the Medical Disability Board, after a medical examination, shall certify that the member is mentally or physically incapacitated for the further performance of duty; that such incapacity is likely to be permanent; and that the member should be retired. Upon application for disability retirement, the retirement office must be provided with a complete medical statement from the attending physician concerning the nature and seriousness of the disability.

Upon the death of any active contributing member with less than 5 years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary, if any, or to the member's estate.

Upon the death of any active contributing member with 5 or more years of creditable service, or any member with 23 years of service who has not retired, the plan provides benefits for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefit varies according to each member's family situation.

This retirement system is funded by employee contributions and a percentage of taxes and revenue sharing funds, and, if required, employer contributions.

Members contribute to the retirement systems on their total salary from all sources; salary paid by the State of Louisiana; salary paid by the Parish; or any other governing body of a parish or political subdivision of the State of Louisiana, etc. At the present time, this percentage is 7%.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 5. Pension Plans (Continued)**

A. Louisiana District Attorneys' Retirement System (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling (225) 267-4824.

Contribution requirements for the year are as follows:

	<b>2012 Member</b>	<b>2012 Employer</b>	<b>Total</b>
Contribution Rate:			
January 1 - June 30	7%	9.75%	
July 1 - December 31	7%	10.25%	
Contribution Requirement	\$ 4,018	\$ 5,740	\$ 9,758

The District Attorney's contributions to the System for the years ended December 31, 2012, 2011, and 2010 were \$5,740, \$5,419, and \$4,046, respectively.

B. Parochial Employees' Retirement System of Louisiana

In addition, substantially all employees of the District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (the Parochial System), a cost-sharing, multiple employer defined benefit pension plan administered by a separate board of trustees. The Parochial System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All plan participants of the District Attorney are members of Plan A.

**Plan Description**

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the Parochial System, except for the District Attorney and assistant District Attorneys who are covered by their own retirement plan. Under Plan A, employees who retire at or after age 65 with at least 7 years of creditable service, at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 5. Pension Plans (Continued)**

**B. Parochial Employees' Retirement System of Louisiana (Continued)**

However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The Parochial System also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Parochial System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

**Funding Policy**

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary, and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the Parochial System under Plan A for the years ended December 31, 2012, 2011, and 2010 were \$11,375, \$12,677, and \$13,298, respectively.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 6. Cooperative Endeavor Agreement**

The District Attorney of the Twenty-Fifth Judicial District loaned the Plaquemines Parish Courthouse District (the District) \$95,000 on April 12, 2000. These funds are to be used as local matching funds for the Plaquemines Parish Courthouse Project (the Project). The Plaquemines Parish Courthouse District understands and agrees that if the funds are not totally expended within two years from the date of this agreement, the District will close the Project and recommend that the Board of Commissioners return the unspent funds to the District Attorney's Office. It is further acknowledged and agreed that upon receipt of permanent financing for the Project, all funds advanced under this agreement should be returned to the District Attorney's Office. As of April 12, 2002, the Cooperative Endeavor Agreement with the Plaquemines Parish Courthouse District was extended for an additional two years. During 2004, the Cooperative Endeavor Agreement expired, but was renewed on a month-to-month basis.

The Plaquemines Parish Courthouse District is in the process of determining if a new courthouse should be built. Once a decision is made, the District will either reimburse the remaining funds back to the District Attorney of the Twenty-Fifth Judicial District or use the funds to build a new courthouse. As of December 31, 2012, the District Attorney of the Twenty-Fifth Judicial District had decreased the receivable to the estimated recovery from the Plaquemines Parish Courthouse to \$26,314.

**Note 7. Expenditures of the District Attorney Not Included in the Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of criminal court, the parish governing authority, or paid directly by the State.

The accompanying financial statements do not include certain expenditures of the District Attorney which are paid out of the funds of the Plaquemines Parish Government. These expenditures include salaries, insurance, telephone, utilities, and other operating expenditures of the District Attorney.

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**

**Notes to Financial Statements**

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**Note 8. Federal Grant Income and Expenditures of the District Attorney Not Included in the Financial Statements**

Certain federal grants under the oversight of the District Attorney of the Twenty-Fifth Judicial District are accounted for on the financial statements of the Plaquemines Parish Government. The following grant payments were received during the year ended December 31, 2012:

<b>Project ID</b>	<b>Start Date</b>	<b>Amount</b>
DIST25	01/01/2012 - 12/31/2012	\$ 30,000
M10-7-004	10/01/2011 - 09/30/2012	\$ 5,820
M11-7-004	03/01/2012 - 09/30/2012	\$ 8,206

## **REQUIRED SUPPLEMENTARY INFORMATION**



**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2012**

	<b>Budgetary Amounts</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Program Revenues				
Fees from Court Costs	\$ 64,000	\$ 76,410	\$ 75,700	\$ (710)
Fees on Fines and Forfeitures	144,530	107,340	105,817	(1,523)
Diversionary Program Revenues	44,500	49,945	49,945	-
Incentives for Child Support Collections	40,000	40,894	40,851	(43)
Other Revenues				
Interest Income	1,471	851	897	46
<b>Total Revenues</b>	<b>294,501</b>	<b>275,440</b>	<b>273,210</b>	<b>(2,230)</b>
<b>Expenditures</b>				
General Government - Judicial				
Salaries and Benefits	152,100	139,612	139,612	-
Commissions	50,000	24,541	24,468	73
Retirement Contributions	19,000	17,950	17,115	835
Professional Fees	12,600	12,600	12,600	-
Seminars, Meetings and Travel	14,000	10,892	10,891	1
Office Supplies and Expenses	12,500	9,604	9,769	(165)
Dues	2,100	4,970	4,970	-
Public Relations	3,000	2,259	2,259	-
Payroll Taxes	2,140	2,039	2,039	-
Miscellaneous	1,300	809	519	290
LACE	-	13,083	12,835	248
Project L.E.A.D.	2,000	1,521	1,521	-
Capital Outlay	1,000	33,553	33,553	-
<b>Total Expenditures</b>	<b>271,740</b>	<b>273,433</b>	<b>272,151</b>	<b>1,282</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>22,761</b>	<b>2,007</b>	<b>1,059</b>	<b>(948)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 22,761</b>	<b>\$ 2,007</b>	<b>1,059</b>	<b>\$ (948)</b>
<b>Fund Balance, Beginning of Year</b>			<b>1,735,212</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 1,736,271</b>	

**DISTRICT ATTORNEY OF THE TWENTY-FIFTH JUDICIAL DISTRICT**  
**Plaquemines Parish, Louisiana**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**Worthless Checks Collection Fee Fund**  
**For the Year Ended December 31, 2012**

	<b>Budgetary Amounts</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Program Revenues				
Fees for Worthless Checks Collection	\$ 10,000	\$ 9,311	\$ 9,311	\$ -
Other Revenues				
Interest Income	100	95	110	15
<b>Total Revenues</b>	<u>10,100</u>	<u>9,406</u>	<u>9,421</u>	<u>15</u>
<b>Net Change in Fund Balance</b>	<u>\$ 10,100</u>	<u>\$ 9,406</u>	<u>9,421</u>	<u>\$ 15</u>
<b>Fund Balance, Beginning of Year</b>			<u>157,913</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 167,334</u>	

## OTHER REPORTS

## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Honorable Charles Ballay  
District Attorney of the Twenty-Fifth Judicial District  
Plaquemines Parish, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the District Attorney of the Twenty-Fifth Judicial District (the District Attorney) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District Attorney's compliance with certain laws and regulations during the year ended December 31, 2012, included in the accompanying *Louisiana Attestation Questionnaire*. Management of the District Attorney is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditures were made to public works exceeding \$150,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 22, 2011, which indicated that the budget had been adopted by the District Attorney. We traced the amendment of the budget to the minutes of a meeting held on December 20, 2012, which indicated that the budget had been amended by the District Attorney.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the 6 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the 6 selected disbursements indicated approvals from the District Attorney.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

The District Attorney is required to notify the public when meetings are held and post notice of each meeting and the accompanying agenda. We viewed copies of the public notices published in *The Plaquemines Gazette*.

#### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

A reading of the minutes of the District Attorney for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

#### *Prior Comments and Recommendations*

The prior year report, dated June 19, 2012, included a comment in regards to variances between budgeted and actual. This appears to have been resolved as instances of variances do not exist for the year ended December 31, 2012.

\* \* \* \* \*

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management of the District Attorney of the Twenty-Fifth Judicial District, and the Legislative Auditor of the State of Louisiana, and it is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 19, 2013



**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

\_\_\_\_\_ (Date Transmitted)

LaPorte CPAs and Business Advisors

5100 Village Walk, Suite 300

Covington, LA 70433

In connection with your review of our financial statements as of December 31, 2012 and for the year then ending, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of Nov. 30, 2012.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [☒] No [ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [ ]

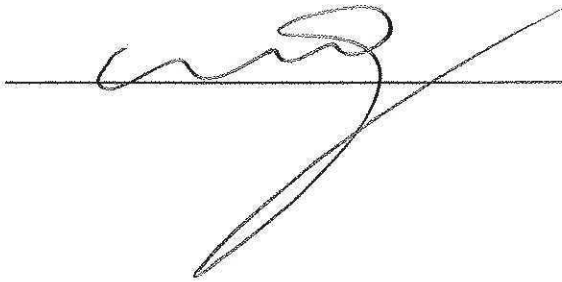
### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.



District Attorney Nov. 30, 2012 Date